



**Child &
Family Welfare
Association of
Australia Inc.**

ABN 65 962 251 319

ADMINISTRATION &
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STATE MEMBER
ORGANISATIONS

- Association of
Childrens Welfare
Agencies (NSW)
- Child & Family
Welfare Association of
South Australia
- Child & Family Welfare
Association of Tasmania
- Child, Youth &
Family Agencies
of the ACT
- Centre for Excellence
in Children & Family
Welfare, Victoria
- Children's Youth &
Family Agencies
Association (WA)
- PeakCare (Qld)

Incorporated in Victoria
No A0032610M
Registered office
Level 5,50 Market
Street,Melbourne, VIC, 3000

Moore Stephens Sydney
Level 7/20 Hunter St
Sydney NSW 2000

Dear Sirs

In connection with your audit examination of the financial report of The Child and Family and Welfare Association of Australia (CAFWAA) ("the *association*") for the period ended *30 June 2008* we hereby confirm, at your request, that to the best of our knowledge and belief, the following representations relating to the accounts are correct.

Financial Report

The financial report of the *association* has been drawn up so as to give a true and fair view of the *association's* financial position as at *30 June 2008* and performance for the period ended on that date.

The accounting records of the *association* were maintained in accordance with the requirements of the *Associations Incorporation Act 1981 (Victoria)* and the financial report was prepared in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and other mandatory professional requirements in Australia and Statutory requirements or the applicable Accounting Standards detailed in note 1 to the financial report.

Liabilities

- (1) All liabilities including those arising under derivative financial instruments, which have arisen or which will arise out of the activities of the members of the *association* to the end of the financial year have been recorded and/or disclosed in the financial report.
- (2) There were no provisions or contingent liabilities including:
 - (a) Guarantees;
 - (b) Bills and accounts receivable discounted, assigned or sold and which are subject to recourse;
 - (c) Endorsements;
 - (d) Pending law suits, unsatisfied judgements or claims;
 - (e) Repurchase agreements; or
 - (f) Uncalled capital on shares held in other companies at balance date;

which are not shown in the notes to the financial report.

Environmental issues

We have considered whether environmental matters could have a material impact on the financial report and conclude that:

- We are not aware of any material liabilities or contingencies arising from environmental matters, including those resulting from illegal or possibly illegal acts.
- We are not aware of environmental matters that may result in a material impairment of assets.
- Where we are aware of such matters referred to in the two points above, we have disclosed to you all facts relating to those matters.

Accounting misstatements detected by audit

- (1) We acknowledge that the attached uncorrected misstatements have been brought to our attention and have considered the impact of these on the financial report. We conclude these misstatements are quantitatively and qualitatively immaterial to the financial report taken as a whole, when considered individually or in aggregate (*please attach a summary of such items*).
- (2) We have advised to you and adjusted the financial report for all material misstatements that we have identified from previous periods.
- (3) We have also considered the impact of uncorrected misstatements from previous periods and conclude the aggregate amount of these misstatements is immaterial to the previous and current periods' financial reports.

Litigation and claims

We have provided to you all information regarding material outstanding legal matters.

Fair value measurements and disclosures

We confirm the significant assumptions used in fair value measurements and disclosures are reasonable, and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the *association*.

Going concern

In the opinion of the Board of Management of the association, there are reasonable grounds to believe that the *association* will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

Events after balance sheet date

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

Publication on web site

With respect to publication of the financial report on our website, we acknowledge that:

- (a) We are responsible for the electronic presentation of the financial report;
- (b) We still ensure that the electronic version of the audited financial report and the auditor's report on the web site will be identical to the final signed hard copy version;
- (c) We will clearly differentiate between audited and unaudited information in the construction of the entity's web site as we understand the risk of potential misrepresentation;